



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग पाच-अ

वर्ष १, अंक १५]

बुधवार, जुलै १५, २०१५/आषाढ २४, शके १९३७

[पृष्ठे ३, किंमत : रुपये ३६.००

असाधारण क्रमांक २६

प्राधिकृत प्रकाशन

महाराष्ट्र विधानसभेत व महाराष्ट्र विधानपरिषदेत सादर केलेली विधेयके (इंग्रजी अनुवाद)

### MAHARASHTRA LEGISLATURE SECRETARIAT

The following Bill was introduced in the Maharashtra Legislative Assembly on the 15th July 2015 is published under Rule 117 of the Maharashtra Legislative Assembly Rules :—

### L. A. BILL No. XXXII OF 2015.

#### A BILL

*further to amend the Mumbai Municipal Corporation Act.*

WHEREAS both Houses of the State Legislature were not in session;

AND WHEREAS the Governor of Maharashtra was satisfied that circumstances existed which rendered it necessary for him to take immediate action further to amend the Mumbai Municipal Corporation Act, for the purposes hereinafter appearing ; and, therefore, promulgated the Mumbai Municipal Corporation (Amendment) Ordinance, 2015 on the 15th June 2015 ;

III of  
1888.

Mah.  
Ord. XIII  
of 2015.

AND WHEREAS it is expedient to replace the said Ordinance by an Act of the State Legislature ; it is hereby enacted in the Sixty-sixth Year of the Republic of India as follows :—

1. (1) This Act may be called the Mumbai Municipal Corporation (Amendment) Act, 2015.

Short title and  
commencement.

(2) It shall be deemed to have come into force on the 15th June 2015.

(१)

Amendment of  
section 140A  
of III of 1888.

**2.** To section 140A of the Mumbai Municipal Corporation Act (hereinafter referred to as “the principal Act”), after the fourth proviso, the following proviso shall be inserted, namely :—

III of  
1888.

“Provided also that, for a period of five years commencing on the 1st April 2015, the amount of property tax leviable in respect of a residential building or residential tenement, having carpet area of 46.45 sq. meter (500 sq. feet) or less, shall not exceed the amount of property tax which is being levied and payable in respect of such residential building or tenement as on the 31st March 2015.”.

Repeal of  
Mah. Ord. XIII  
of 2015 and  
saving.

**3.** (1) The Mumbai Municipal Corporation (Amendment) Ordinance, 2015, is hereby repealed.

Mah.  
Ord. XIII  
of 2015.

(2) Notwithstanding such repeal, anything done or any action taken (including any notification or order issued) under the corresponding provisions of the principal Act, as amended by the said Ordinance, shall be deemed to have been done, taken or issued, as the case may be, under the corresponding provisions of the principal Act, as amended by this Act.

## STATEMENT OF OBJECTS AND REASONS

The Mumbai Municipal Corporation has adopted the system of levy of property tax on buildings and lands in Brihan Mumbai, on the basis of their capital value with effect from the 1st April 2010.

The fourth proviso to section 140A of the Mumbai Municipal Corporation Act (III of 1888) provides that for the period of five years commencing from the year of adoption of capital value as a base for levy of property tax under section 140A, the amount of property tax leviable in respect of residential building or residential tenement, having carpet area of 46.45 sq. meter (500 sq. feet) or less, shall not exceed the amount of property tax levied and payable in the year immediately preceding the year of such adoption of capital value as the basis. The *Explanation* to sub-section (1) of said section 140A provides that, after the Corporation adopts the capital value as the basis of property tax, the property tax in respect of any taxable building shall be revised after every five years and on each such revision, such amount of property tax shall not in any case exceed forty per cent. of the amount of property tax levied and payable in the year immediately preceding the year of such revision. In view of the provisions contained in the said fourth proviso, the property tax in respect of residential building or residential tenement, having carpet area of 46.45 sq. meter (500 sq. feet) would be revised with effect from the 1st April 2015, being expiry of a period of five years from the date of adoption of capital value as a base for levy of property tax.

2. It was brought to the notice of the State Government that, after the revision of property tax on the basis of capital value, with effect from the 1st April 2015, the property tax leviable and payable on all buildings and lands is likely to be increased by 40 per cent. It was also been brought to the notice of the Government that the occupiers of small tenements or residential buildings, who are new occupants of such small tenements or residential buildings were likely to be mostly affected by such revision.

It was also been brought to the notice that, since most of such small tenements or residential buildings are being developed under the various schemes of the State Government and of the Municipal Corporation, it is necessary to continue the benefit of lower property tax. The Mumbai Municipal Corporation has also passed a resolution, for giving benefit of lower property tax to such small tenements or residential buildings. It was therefore necessary to amend section 140A of the said Act for the said purpose, suitably.

3. As both Houses of the State Legislature were not in session and the Governor of Maharashtra was satisfied that circumstances existed which rendered it necessary for him to take immediate action further to amend the Mumbai Municipal Corporation Act (III of 1888), for the purposes aforesaid, the Mumbai Municipal Corporation (Amendment) Ordinance, 2015 (Mah. Ord. XIII of 2015), was promulgated by the Governor of Maharashtra on the 15th June 2015.

4. The Bill is intended to replace the said Ordinance by an Act of the State Legislature.

Mumbai,  
Dated the 10th July 2015.

DEVENDRA FADNAVIS,  
Chief Minister.

**Vidhan Bhavan :**  
Mumbai,  
Dated the 15th July 2015.

DR. ANANT KALSE,  
Principal Secretary,  
Maharashtra Legislative Assembly.